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FINANCE DEPARTMENT

NOTIFICATION

The 30th September, 2023

S.R.O.No.684/2023 — In exercise of the powers conferred by sub-section(1)of Section 9 and sub-section (5) of Section 15 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017), the State Government, on the recommendations of the Goods and Services Tax Council, do hereby make the following further amendments in the notification of the Government of Odisha in the Finance Department No.19829-FIN-CT1-TAX-0022/2017, dated the 29th June, 2017, published in the Extraordinary issue No.1133 of the *Odisha Gazette*, dated the 29th June,2017 bearing **S.R.O. No. 295/2017**, as amended from time to time, and the last such amendment is made in the notification of the Government of Odisha in the Finance Department No. 21514-FIN-CT1-TAX-0005/2023, dated the 1st August, 2023 published in the Extraordinary issue No.1848 of the *Odisha Gazette*, dated the 2nd March, 2023 bearing **S.R.O. No. 506/2023**, namely:—

In the said notification,

(i) In Schedule IV-

(a) After Serial number 227 and the entries related thereto, the following Serial number and entries shall be inserted, namely:—

(1)	(2)	(3)
"227A	Any Chapter	Specified actionable claim; <i>Explanation:</i> “specified actionable claim” as defined in Section 2(102A) of the OGST Act, 2017 means the actionable claim involved in or by way of— (i) betting; (ii) casinos; (iii) gambling; (iv) horse racing; (v) lottery; or (vi) online money gaming;”;

(b) Serial numbers 228 and 229 and the entries relating thereto shall be omitted.

(ii) In the *Explanation*, after clause (iv), the following clause shall be inserted, namely:—

"(v) The words and expressions used and not defined in this notification, but defined in the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017), Central Goods and Service Tax Act, 2017 (12 of 2017) and the Integrated Goods and Services Tax Act, 2017 (13 of 2017), shall have the same meanings as assigned to them in those Acts."

2. This notification shall come into force on the 1st day of October, 2023.

[No. 27446—FIN-CT1-TAX-0005/2023]

By Order of the Governor
DEBASHISH SAHOO
Deputy Secretary to Government